

**DELINQUENT TAX ORDINANCE
OF PATRICK COUNTY, VIRGINIA
AMENDMENT**

At a regular meeting of the Board of Supervisors of the County of Patrick, held at the Patrick County Administration Building thereof on Monday, May 10, 2004 at 2:00 p.m., after having been duly advertised for adoption as provided by law following public notification of same, on motion by Darrell Cockerham, seconded by David G. Young and carried, the Board does hereby adopt the following Delinquent Tax Ordinance Amendment.

An Ordinance amending penalties and interest imposed upon Delinquent Taxes. Be it ordained by the Board of Supervisors of Patrick County, Virginia, as follows:

All ordinances currently in existence concerning the levying of locally imposed taxes in Patrick County are amended as follows:

A. Taxes that are not paid by the close of business on the day on which they are due shall be defined as delinquent taxes on the next calendar day.

B. All provisions in all currently existing ordinances levying penalties and interest on delinquent taxes are repealed.

C. There shall be imposed a penalty of ten percent (10%) on any delinquent tax, accruing upon the first day of such delinquency.

D. Delinquent taxes shall incur interest at the rate of ten percent (10%) per annum from the first day of such delinquency until paid, with the exception of the taxes upon personal property and real property, for which said interest shall begin to accrue on the first day of the January after the first day of such delinquency until paid.

Voting Aye: Harris, Foley, Cockerham, and Young

Voting Nay: Martin